

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2014



## TABLE OF CONTENTS

Independent Auditor's Report	1- 3
<u>BASIC FINANCIAL STATEMENTS</u>	
Government-wide Financial Statements (GWFS)	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Balance Sheet – Governmental Fund	6
Reconciliation of the Governmental Fund's Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	9
Notes to Basic Financial Statements	10 - 22
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule of Funding Progress	23
Budgetary Comparison Schedule – General Fund	24
Notes to Budgetary Comparison Schedule	25
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	26
<u>RELATED REPORT</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	27 - 28
Schedule of Findings and Questioned Costs	29
Schedule of Prior Year Findings and Questioned Costs	30

# **VIGE, TUJAGUE & NOEL**

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2<sup>ND</sup> STREET  
P. O. BOX 1006  
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.  
FRANK G. TUJAGUE, C.P.A.  
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:  
337-457-9324  
FAX:  
337-457-8743

## **INDEPENDENT AUDITOR'S REPORT**

Honorable Rhyn Duplechain  
St. Landry Parish Assessor  
Opelousas, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities of the St. Landry Parish Assessor, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Assessor's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.



## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the St. Landry Parish Assessor, as of December 31, 2014, and the respective changes in financial position, for the year ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of the St. Landry Parish Assessor. The accompanying schedule of compensation, benefits and other payments to agency head, as listed in the table of contents, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule of compensation, benefits, and other payments to agency head is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2015, on our consideration of the St. Landry Parish Assessor's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit

performed in accordance with *Government Auditing Standards* in considering St. Landry Parish Assessor's internal control over financial reporting and compliance.

Vige, Tujague & Noel

Vige, Tujague & Noel, CPA's  
Eunice, Louisiana  
June 2, 2015

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2014

GOVERNMENTAL  
ACTIVITIES

ASSETS

Cash	\$ 493,325
Investments	1,018,325
Taxes receivable, net	1,208,494
Tax roll fees receivable	4,692
State revenue sharing receivable	38,254
Interest receivable	2,179
Racino revenue receivable	6,962
Capital assets, net	413,951
<u>Total assets</u>	<u>3,186,182</u>

LIABILITIES

Accounts payable	12,458
Long-term liabilities	
Due in more than one year	492,408
<u>Total liabilities</u>	<u>504,866</u>

NET POSITION

Net investment in capital assets	413,951
Unrestricted	2,267,365
<u>Total net position</u>	<u>\$ 2,681,316</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>
			<u>Total Governmental Activities</u>
<u>Governmental Activities</u>			
General government	\$ 1,302,788	\$ 76,569	\$ (1,226,219)
<u>Total governmental activities</u>	<u>1,302,788</u>	<u>76,569</u>	<u>(1,226,219)</u>
General Revenues			
Taxes			1,276,732
State revenue sharing			57,383
Interest and investment earnings			6,937
<u>Total general revenues</u>			<u>1,341,052</u>
Change in net position			114,833
Net position – January 1, 2014			<u>2,566,483</u>
Net position – December 31, 2014			<u>\$ 2,681,316</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS



ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2014

GENERAL FUND

ASSETS

Cash	\$ 493,325
Investments, at cost	1,018,325
Ad valorem tax receivable, net of allowance for uncollectibles	1,208,494
Tax roll fees receivable	4,692
State revenue sharing receivable	38,254
Interest receivable	611
Racino revenue receivable	6,962
	<hr/>
<u>Total assets</u>	<u>\$ 2,770,663</u>

LIABILITIES AND FUND BALANCE

DEFERRED INFLOWS OF RESOURCES

Unavailable revenues - property taxes	\$ 75,595
Unavailable revenues - tax roll fees	809
Unavailable revenues - state revenue sharing	38,254
<u>Total deferred inflows of resources</u>	<u>114,658</u>

LIABILITIES

Accounts payable and other accrued liabilities	10,886
Accrued taxes payable	1,572
<u>Total liabilities</u>	<u>12,458</u>

FUND BALANCE

Unassigned	2,643,547
<u>Total fund balance</u>	<u>2,643,547</u>
	<hr/>
<u>Total liabilities and fund balance</u>	<u>\$ 2,770,663</u>

The accompanying notes are an integral part of the basic financial statements.



ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2014

Total fund balance for the governmental fund at December 31, 2014		\$ 2,643,547
The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current-period expenditures are deferred in governmental funds.		114,658
Cost of capital assets at December 31, 2014	\$ 1,008,115	
Less: Accumulated depreciation as of December 31, 2014	<u>(594,164)</u>	413,951
Additional interest receivable on an accrual basis		1,568
Long-term liabilities at December 31, 2014 Other post-employment benefits payable		<u>(492,408)</u>
Net position at December 31, 2014		<u><u>\$ 2,681,316</u></u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Taxes	
Ad valorem taxes	\$ 1,318,660
Intergovernmental	
State revenue sharing	57,832
Charges for services	
Racino revenue	46,066
Tax roll fees	24,707
Informational services	10,875
Miscellaneous	
Income in lieu of taxes	-
Interest income	5,704
Other	1,233
<u>Total revenues</u>	<u>1,465,077</u>
<u>EXPENDITURES</u>	
Current	
Office and administrative	1,117,430
Capital outlay	46,814
<u>Total expenditures</u>	<u>1,164,244</u>
<u>NET CHANGE IN FUND BALANCE</u>	300,833
<u>FUND BALANCE</u> , beginning of year	<u>2,342,714</u>
<u>FUND BALANCE</u> , end of year	<u>\$ 2,643,547</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2014

Total net change in fund balance for the year ended December 31, 2014, per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 300,833
Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless of when received.	(41,568)
Add: Capital outlay which are considered expenditures on statement of Revenues, Expenditures and Changes in Fund Balance	46,814
Less: Depreciation expense for year ended December 31, 2014	(76,635)
Less: Change in accrued receivable	(5,888)
Less: Increase in other post-employment benefits	<u>(108,723)</u>
Total change in net position for the year ended December 31, 2014, per Statement of Activities	<u>\$ 114,833</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. FINANCIAL REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the St. Landry Parish Government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the St. Landry Parish Government.
2. Organizations for which the St. Landry Parish Government does not appoint a voting majority but are fiscally dependent on the St. Landry Parish Government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the St. Landry Parish Assessor is not a component unit of the Parish Government but is a primary government due to the following:

1. The Assessor is an independently elected official.
2. The Assessor is fiscally independent of the St. Landry Parish Government.
3. The Assessor's office is legally separate from the St. Landry Parish Government.

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Assessor. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.



ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

FUND FINANCIAL STATEMENTS

The Assessor uses funds to report on its financial position and the results of its operations. A fund is an independent fiscal and accounting entity with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

General Fund – The general fund is used to account for resources traditionally associated with government which are not required legally to be accounted for in another fund.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

MEASUREMENT FOCUS

On the government-wide Statement of Net Position and the Statement of Activities, the governmental activities are presented using the economic resources measurement focus.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, and changes in net position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

BASIS OF ACCOUNTING

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable when the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Taxpayer-assessed income is considered "measurable" when assessed and is recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seem certain. Interest income on investments is recorded when the investments have matured and the income is both measurable and available. All other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless significant.

D. BUDGETS

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual appropriated budget is adopted for the General Fund. Operating appropriations lapse at year-end.

E. ENCUMBRANCES

The St. Landry Parish Assessor does not utilize an encumbrance system.

F. INVESTMENTS

Investments are stated at cost, which approximates market. These investments which are certificates of deposit are fully secured through federal depository insurance. Louisiana statutes authorize the Assessor to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

G. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. Such assets are maintained on the basis of original cost (cash paid plus trade-



ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. CAPITAL ASSETS (continued)

in allowance, if applicable). The assets are depreciated on the straight-line basis over the useful life of the asset.

Equipment	10-30 years
Automobile	10 years
Remodeling	10-40 years
Maps	20-40 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The St. Landry Parish Assessor maintains a threshold level of \$500 or more for capitalizing capital assets.

The St. Landry Parish Assessor does not have public domain or infrastructure outlays.

No interest costs were incurred during construction.

H. COMPENSATED ABSENCES

Employees of the Assessor's office earn 5 days of annual leave during the first year of employment, 10 days of annual leave from one to ten years of employment, and 15 days of annual leave after ten years of employment. Annual leave must be taken in the year earned and cannot be carried forward from year to year. Payment is not made for unused annual leave upon retirement or termination of employment. Employees of the Assessor's office earn 1 day of sick leave for each month worked. Unused sick leave time may not be added to vacation or retirement nor will any unused sick leave be paid upon termination.

I. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

When both restricted and unrestricted net positions are available for use, it is the Assessor's policy to use restricted resources first.

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Proprietary fund equity is classified the same as in the government-wide statements.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. EQUITY CLASSIFICATIONS (Continued)

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Assessor– the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Assessor removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned fund balance – This classification reflects the amounts constrained by the Assessor's "intent" to be used for specific purposes, but are neither restricted nor committed. The Assessor has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted sources (the total of committed, assigned and unassigned fund balance) are available for use, it is the Assessor's policy to use restricted resources first. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE (2) - CASH AND INVESTMENTS

At December 31, 2014, the carrying amounts of the Assessor's checking accounts were \$474,197, and the bank balances were \$482,204. The carrying amounts and bank balances of investments were the same amount, which was \$1,018,325. Of the bank balance, \$1,079,002 was covered by federal depository insurance. Deposits in the amount of \$221,375 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Assessor's name. The Assessor does not have a policy for custodial credit risk.



ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (3) - AD VALOREM TAXES

Property taxes receivable at December 31, 2014, were as follows:

	<u>Taxes Per</u> <u>Tax Roll</u>	<u>Receipts</u> <u>in December</u>	<u>Estimated</u> <u>Uncollectible</u>	<u>Net Taxes</u> <u>Receivable</u>
2014 Tax Roll	\$ 1,233,575	\$ 60,959	\$ 16,932	\$ 1,155,684
Prior Year Taxes				<u>52,810</u>
				<u>\$ 1,208,494</u>

An estimated allowance for uncollectible ad valorem tax is based on prior years' experience.

The Assessor's millage assessed for 2014 was 2.03 mills. The Assessor's ad valorem tax is collected by an intermediary government and remitted on a monthly basis. The intermediary government maintains the tax roll for ad valorem taxes for the Assessor. The ad valorem tax, levied for the calendar year, is due to the intermediary government on or before December 31 and becomes delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Governmental funds report deferred revenue in connection with receivables for revenues over 60 days that are not considered to be available to liquidate liabilities of the current period.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (4) - CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2014, for the St. Landry Parish Assessor are as follows:

	Balance 1/1/2014	Additions	Disposals	Balance 12/31/2014
Governmental activities				
Automobiles	\$ 27,225	\$ 46,814	\$ -	\$ 74,039
Equipment	355,855	-	-	355,855
Maps	515,512	-	-	515,512
Remodeling	62,709	-	-	62,709
<u>Totals at historical cost</u>	<u>961,301</u>	<u>46,814</u>	<u>-</u>	<u>1,008,115</u>
Less accumulated depreciation				
Automobiles	11,798	11,499	-	23,297
Equipment	245,461	33,371	-	278,832
Maps	228,171	29,310	-	257,481
Remodeling	32,099	2,455	-	34,554
<u>Total accumulated depreciation</u>	<u>517,529</u>	<u>76,635</u>	<u>-</u>	<u>594,164</u>
Governmental activities				
Capital assets, net	<u>\$ 443,772</u>	<u>\$ (29,821)</u>	<u>\$ -</u>	<u>\$ 413,951</u>
Depreciation expense General Government		<u>\$ 76,635</u>		

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (5) - PENSION PLAN

Louisiana Assessors' Retirement Fund (System)

Substantially all employees of the Assessor's office are members of the Louisiana Assessors' Retirement Fund (System), a cost-sharing, multiple-employer public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of assessors and their staff, which is administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating assessors, together with shared local and state revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana Assessors' Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Assessors' Retirement Fund, Post Office Box 14699, Baton Rouge, Louisiana 70898-4699, or by calling 1-800-925-4446.

Contributions to the System include employee contributions as a percent of salary and employer contributions at a rate which is determined annually based on the results of the actuarial valuation for the prior year or more often if legislation is passed. The employer contribution rate for the fiscal year ended December 31, 2014 was 13.5%. In addition, the Fund receives .25% of the taxes shown to be collected on the tax rolls of each parish, excluding Orleans, and revenue sharing funds as appropriated each year by the Legislature.

The St. Landry Parish Assessor's employer contributions for the years ended December 31, 2014, 2013, and 2012 were \$60,826, \$59,069, and \$55,577, respectively. Employee contributions for the years ended December 31, 2014, 2013, and 2012 were \$36,045, \$35,004, and \$32,934, respectively. Effective July 2, 1999, Act 818 of the 1999 regular session of the legislature authorized the Assessor, at his discretion, to pay all or a portion of the employees' contribution, provided that the Assessor notify the Assessor's Retirement Fund fifteen days prior to the beginning of a calendar year. For the year 2014, the assessor elected to pay 100% of the employees' contributions. Included in employee contributions is an amount paid on behalf of the employees by the St. Landry Parish Assessor. The Assessor's total retirement expenditure for 2014 was \$96,871.

Louisiana Public Employees' Deferred Compensation Plan

The Louisiana Deferred Compensation Plan (LDCP) was established for the purpose of providing supplemental retirement income to employees and independent contractors of a Louisiana public employer by allowing them to defer part of their compensation. The Louisiana Deferred Compensation Commission adopted the LDCP in 1982. The Commission has authority to adopt and interpret rules, implement the Plan, and distribute through contracts or agents. This Plan was adopted in 2001 by the St. Landry Parish Assessor's office. All employees of the Assessor's office can elect to participate, including the Assessor. The LDCP issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana Deferred Compensation Plan, 2237 South Acadian Thruway, Baton Rouge, Louisiana 70808-2371 or by calling 1-800-345-4699.

Contributions to the LDCP can be no less than \$20 each month with the exception of participants active in the Plan on October 1, 1984, that allowed a smaller deferral or a participant who elects to defer 7.5% or more of compensation in lieu of Social Security coverage. There are six payment options from which a participant must choose. This selection must be chosen at least 30 days prior to the date that the payment will be implemented.

The St. Landry Parish Assessor's employer contribution for the year ended December 31, 2014, was \$42,039. Employee contributions for the year ended December 31, 2014, were \$42,039.



ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

**NOTE (6) - DETAILS OF EXPENDITURES OF THE GENERAL FUND**

A presentation of General Fund expenditures along with a comparison to budget for the year 2014 is as follows:

	<u>BUDGET</u>			<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>AMENDED</u>	<u>ACTUAL</u>	
Office and administrative				
Salaries	\$ 615,000	\$ 614,000	\$ 616,404	\$ (2,404)
Insurance benefits	125,500	130,000	131,937	(1,937)
Retirement benefits	105,000	96,871	96,871	-
Advertising	700	700	581	119
Expense allowance	13,000	13,340	13,343	(3)
Payroll taxes	18,500	18,985	16,518	2,467
Travel and education	9,100	11,345	11,199	146
Seminars and conferences	-	-	2,300	(2,300)
Deferred compensation	42,000	38,600	42,039	(3,439)
Accounting and legal	54,100	41,756	34,454	7,302
Auto fuel	6,100	5,700	5,052	648
Auto lease	8,000	4,600	4,648	(48)
Bank charges	700	550	525	25
Computer maintenance	55,000	40,000	50,597	(10,597)
Dues, ads, and subscriptions	5,800	5,800	10,647	(4,847)
Equipment lease	6,100	8,000	7,543	457
Equipment maintenance and repair	2,100	3,586	3,586	-
Professional services	2,100	2,379	2,379	-
Field expense	8,100	8,000	4,814	3,186
Local travel reimbursement	5,100	4,700	2,164	2,536
Meals and entertainment	-	-	646	(646)
Miscellaneous	2,000	167	233	(66)
Office supplies	35,100	26,000	24,468	1,532
Other insurance	13,000	12,017	12,829	(812)
Parking	525	525	525	-
Postage	7,100	6,000	2,803	3,197
Telephone	17,100	14,741	15,790	(1,049)
Uniforms	250	2,535	2,535	-
<u>Total</u>	<u>1,157,075</u>	<u>1,110,897</u>	<u>1,117,430</u>	<u>(6,533)</u>
Capital outlay				
Equipment	-	46,814	46,814	-
<u>Total</u>	<u>-</u>	<u>46,814</u>	<u>46,814</u>	<u>-</u>
<u>Total expenditures</u>	<u>\$ 1,157,075</u>	<u>\$ 1,157,711</u>	<u>\$ 1,164,244</u>	<u>\$ (6,533)</u>

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (7) - OPERATING LEASES

On June 23, 2009, the Assessor entered into an operating lease for a printer/copier. The operating lease is for 60 monthly payments of \$289.77. At the end of the lease, the Assessor has the option of purchasing the unit at market value. Rental expense related to this lease for 2014 was \$289.77.

On December 26, 2012, the Assessor entered into an operating lease for a 2013 Buick Lacrosse. The operating lease is for 35 monthly payments of \$387.32. At the end of the lease, the Assessor has the option of purchasing the vehicle at market value. The amount due at lease signing was \$6,418. Rental expense for 2014 was \$4,647.84.

On December 31, 2013, the Assessor entered into an operating lease for a fax machine. The operating lease is for 60 monthly payments of \$263.55. At the end of the lease, the Assessor has the option of purchasing the unit at market value. Rental expense related to this lease for 2014 was \$2,635.50.

Future minimum lease payments for the above leases are as follows:

TOTALS	
2015	\$ 7,811
2016	7,811
2017	3,163
2018	3,163
2019	527
Total	<u>\$ 22,475</u>

NOTE (8) - LONG-TERM DEBT – OTHER POST – EMPLOYMENT BENEFITS (OPEB)

During the year 2009, the St. Landry Parish Assessor implemented GASB Statement NO. 45, *Accounting and Financial Reporting by Employers for Post – Employment Benefits Other Than Pensions*.

Plan Description

In accordance with State Statutes, the Assessor provides certain continuing health care and life insurance benefits for its retired employees. Any St. Landry Parish Assessor's Office employee is eligible to elect medical coverage upon retiring. Eligibility for medical coverage is based on the following:

55 years old and 12 years of service, or  
30 years of service at any age.

These benefits for retirees and similar benefits for active employees are provided through the Louisiana Assessor's Insurance Fund, whose monthly premiums are paid entirely by the Assessor. The employees' contribution rate is 8% and the employer's is 13.5%. The insurance plan is a fully insured, multiple-employer arrangement and has been deemed to be an agent multiple-employer plan for financial reporting purposes and for this valuation.

A valuation report on the St. Landry Parish Assessor's Office may be obtained by writing to Milliman at 10000 North Central Expressway, Suite 1500, Dallas, TX 75231.



ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (8) - LONG-TERM DEBT – OTHER POST – EMPLOYMENT BENEFITS (OPEB) (Continued)

Funding Policy

The plan is currently financed on a pay-as-you-go basis, with the St. Landry Parish Assessor contributing \$119,272 for active employees and \$12,664 for retirees for the year 2014. No assets have been segregated and restricted to provide post-employment benefits. The St. Landry Parish Assessor contributes 100% of the active and retired employee's coverage. The Assessor also contributes 100% of the life insurance premiums for active and retired employees

Annual OPEB Cost and Net OPEB Obligation

The Assessor's annual OPEB cost (expense) was calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortized any unfunded actuarial liabilities over the actuarial amortization period. The ARC was calculated as part of the January 1, 2014, actuarial valuation performed by an outside actuarial consultant.

The following table shows the components of the Assessor's ARC for the year beginning January 1, 2014:

Normal cost	\$ 66,348
Amortization of unfunded actuarial accrued liability	<u>77,848</u>
Annual required contribution (ARC)	<u>\$ 144,196</u>

The following table shows the components of the Assessor's annual OPEB cost for the year and the amount actually contributed:

Annual required contribution (ARC)	\$ 144,196
Interest on prior year net OPEB obligation	15,347
Adjustment to ARC	<u>(23,496)</u>
Annual OPEB cost (expense)	136,047
Less: contributions made	<u>(27,324)</u>
Increase in net OPEB obligation	108,723
Net OPEB obligation – beginning of year	<u>383,685</u>
Net OPEB obligation – end of year	<u>\$ 492,408</u>

Utilizing the pay-as-you-go method, the Assessor contributed 20% of the annual post-employment benefits cost during the year ended December 31, 2014.

Funding Status and Funding Progress

As of January 1, 2014, the most recent actuarial valuation date, the plan was zero funded. The actuarial accrued liability for benefits was \$1,271,233, with no valued assets, resulting in an unfunded actuarial accrued liability (UAAL) of the same amount. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the Assessor are subject to continual revision and actual results are compared with past expectations and new estimates are made about the future.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (8) - LONG-TERM DEBT – OTHER POST – EMPLOYMENT BENEFITS (OPEB) (Continued)

Funding Status and Funding Progress (Continued)

The schedule of funding progress presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Below is the schedule for the year ended December 31, 2014:

Actuarial Valuation Date	Actuarial Value of Assets	Discount Rate	Actuarial Accrued Liabilities (AAL) <sup>1</sup>	Unfunded Actuarial Accrued Liabilities (UAAL) <sup>2</sup>	Funded Ratio
January 1, 2012	-	4.00%	\$1,271,233	\$1,271,233	0.00%
January 1, 2013	-	4.00%	1,271,233	1,271,233	0.00%
January 2, 2014	-	4.00%	1,271,233	1,271,233	0.00%

(1) Actuarial Accrued Liability determined under the projected unit credit cost method.

(2) Actuarial Accrued Liability less Actuarial Value of Assets.

Actuarial Methods and Assumptions

The actuarial cost method determines, in a systematic way, the incidence of plan sponsor contributions required to provide plan benefits. It also determines how actuarial gains and losses are recognized in OPEB costs. These gains and losses result from the difference between the actual experience under the plan and what was anticipated by the actuarial assumptions.

The cost of the Plan is derived by making certain specific assumptions as to rates of interest, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the long term assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

GASB 45 allows a variety of cost methods to be used. The unit credit actuarial cost method was elected because it is generally easy to understand and is widely used for the valuation of post-employment benefits other than pensions. Other methods used do not change the ultimate liability, but do allocate it differently between what has been earned in the past and what will be earned in the future. If a different method was used, either the normal cost would decrease and the unfunded amortization would increase, or the normal cost would increase and the amortization decrease.

In addition to the actuarial method used actuarial cost estimates depend to an important degree on the assumptions made relative to various occurrences, such as rate of expected investment earnings by the fund, rates of mortality among active and retired employees, rates of termination from employment, and retirement rates. In the current valuation, the actuarial assumptions used for the calculation of costs and liabilities are as follows:

Measurement Date

Benefit liabilities are valued as of January 1, 2014.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2014

NOTE (8) - LONG-TERM DEBT – OTHER POST – EMPLOYMENT BENEFITS (OPEB) (Continued)

Discount Rate for Valuing Liabilities

Without prefunding: 4.00% per annum, compounded annually

Mortality Rates

Pre-retirement: Sex Distinct RP 2000 Combined Healthy Mortality Table projected to 2014 using Scale AA.

Post-retirement: Sex Distinct RP 2000 Combined Healthy Mortality Table projected to 2014 using Scale AA.

NOTE (9) – SUBSEQUENT EVENTS

The Assessor has evaluated subsequent events through June 2, 2015, the date which the report was available to be issued.



REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FUNDING PROGRESS  
FOR THE YEAR ENDED DECEMBER 31, 2014

Actuarial Valuation Date	Actuarial Value of Assets	Discount Rate	Actuarial Accrued Liabilities (AAL) <sup>1</sup>	Unfunded Actuarial Accrued Liabilities (UAAL) <sup>2</sup>	Funded Ratio
January 1, 2012	-	4.00%	\$1,271,233	\$1,271,233	0.00%
January 1, 2013	-	4.00%	1,271,233	1,271,233	0.00%
January 2, 2014	-	4.00%	1,271,233	1,271,233	0.00%

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2014

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Taxes				
Ad valorem taxes	\$ 1,035,000	\$ 1,096,000	\$ 1,318,660	\$ 222,660
Intergovernmental				
State revenue sharing	60,300	60,300	57,832	(2,468)
Charges for services				
Racino revenue	40,000	40,000	46,066	6,066
Tax roll fees	17,900	17,089	24,707	7,618
Informational services	20,000	25,225	10,875	(14,350)
Miscellaneous				
Income in lieu of taxes	8,000	-	-	-
Interest income	6,100	3,900	5,704	1,804
Other	500	900	1,233	333
<u>Total revenues</u>	<u>1,187,800</u>	<u>1,243,414</u>	<u>1,465,077</u>	<u>221,663</u>
<u>EXPENDITURES</u>				
Current				
Office and administrative	1,157,075	1,110,897	1,117,430	(6,533)
Capital outlay	-	46,814	46,814	-
<u>Total expenditures</u>	<u>1,157,075</u>	<u>1,157,711</u>	<u>1,164,244</u>	<u>(6,533)</u>
 <u>Net Change in Fund Balance</u>	 <u>\$ 30,725</u>	 <u>\$ 85,703</u>	 300,833	 <u>\$ 215,130</u>
 <u>FUND BALANCE, beginning of year</u>			 <u>2,342,714</u>	
<u>FUND BALANCE, end of year</u>			 <u>\$ 2,643,547</u>	

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA

NOTES TO BUDGETARY COMPARISON SCHEDULE

(1) Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

(2) Budgetary Practices

The Assessor prepares and adopts a budget in accordance with LSA-RS 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

OTHER SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH ASSESSOR  
OPELOUSAS, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2014

**Agency Head Name:** Rhyn Duplechain, Assessor

<b>Purpose</b>	<b>Amount</b>
Salary (RS 47:1907)	\$133,426.56
Benefits-insurance (RS 47:1923)	20,858.85
Benefits-retirement (RS 11:1481)	2,868.72
Benefits-deferred compensation (RS 42:1301-1309)	11,499.96
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees-conference	1,505.00
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses*-dues	185.00
Meals	880.00
Other-expense allowance (RS 47:1907(B))	13,342.68

# VIGE, TUJAGUE NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET  
P. O. BOX 1006  
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.  
FRANK G. TUJAGUE, C.P.A.  
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:  
337-457-9324  
FAX:  
337-457-8743

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Rhyn Duplechain  
St. Landry Parish Assessor  
Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of St. Landry Parish Assessor, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise St. Landry Parish Assessor's basic financial statements, and have issued our report thereon dated June 2, 2015.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Landry Parish Assessor's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Landry Parish Assessor's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Landry Parish Assessor's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

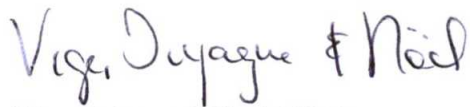
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether St. Landry Parish Assessor's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Vige, Tujague & Noël, CPA's  
Eunice, Louisiana  
June 2, 2015



ST. LANDRY PARISH ASSESSOR  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2014

We have audited the financial statements of St. Landry Parish Assessor as of and for the year ended December 31, 2014 and have issued our report dated June 2, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2014 resulted in an unmodified opinion.

**Section I Summary of Auditors' Reports**

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☐ Yes ☒ No Significant Deficiencies ☐ Yes ☒ None reported

Compliance

Compliance Material to Financial Statements ☐ Yes ☒ No

No separate management letter was issued.

**Section II Financial Statement Findings**

There were no financial statement findings for the year ended December 31, 2014.

**Section III Internal Control and Compliance Material to Federal Awards**

There were no federal awards for the year ended December 31, 2014.

ST. LANDRY PARISH ASSESSOR  
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2014

**I Internal Control and Compliance Material to the Financial Statements**

The prior year's report did not include any findings.

**II Internal Control and Compliance Material to Federal Awards**

The prior year's report did not include any federal awards.

**III Management Letter**

The prior year's report did not include a management letter.